

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas

We, the undersigned, officers of

Mitchell County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget				
Table of Contents:		Page No.	Notice of Vote	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit- 2021 F.D. # 1		2				
Computation to Determine Limit- 2021 F.D. # 2		3				
Computation to Determine Limit- 2021 F.D. # 3		4				
Schedule of Transfers		5				
Statement of Indebtedness		6				
Statement of Lease-Purchases		7				
Fund	K.S.A.					
MCO Fire District # 1	19-3610	8	Yes	66,000	64,541	
Tipton Fire District # 2	19-3610	8	No	27,000	16,164	
Solomon Rapids Fire District # 3	19-3610	9	No	57,000	54,272	
Non-Budgeted Funds-A		10				
Totals		xxxxx		150,000	134,977	
Budget Summary		11				
Resolution required? Notice of the vote to adopt required to be published?					Yes	County Clerk's Use Only
						Nov 1, 2020 Total Assessed Valuation

Assisted by:

Lindburg Vogel Pierce Faris,

Chartered

Address:

2301 N. Halstead

Hutchinson, Kansas 67502

Email:

budget1@lvpf-cpa.com

Attest: _____

2020

County Clerk

Governing Body

Mitchell County

MCO Fire District # 1
Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 60,551
2. Debt service levy in 2020 budget	- \$
3. Tax levy excluding debt service	\$ 60,551

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 63,259
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ 245,636
5b. Personal property 2019	- 248,888
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	13,521
7. Total valuation adjustment (sum of 4, 5c, and 6)	76,780
8. Total estimated valuation July 1, 2020	13,597,623
9. Total valuation less valuation adjustment (8 minus 7)	13,520,843
10. Factor for increase (7 divided by 9)	0.00568
11. Amount of increase (10 times 3)	+ \$ 344
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 60,895
13. Debt service levy in this 2021 budget	0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	60,895
15. Consumer Price Index for all urban consumers for calendar year 2019	1.800%
16. Consumer Price Index adjustment (3 times 15)	\$ 1,090
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 61,985

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17
you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Mitchell County

Tipton Fire District # 2

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 20,201
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 20,201

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 11,536
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ 269,116
5b. Personal property 2019	- 268,659
5c. Increase in personal property (5a minus 5b)	+ 457
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	18,766
7. Total valuation adjustment (sum of 4, 5c, and 6)	30,759
8. Total estimated valuation July 1, 2020	9,557,638
9. Total valuation less valuation adjustment (8 minus 7)	9,526,879
10. Factor for increase (7 divided by 9)	0.00323
11. Amount of increase (10 times 3)	+ \$ 65
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 20,266
13. Debt service levy in this 2021 budget	0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	20,266
15. Consumer Price Index for all urban consumers for calendar year 2019	1.800%
16. Consumer Price Index adjustment (3 times 15)	\$ 364
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 20,630

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Mitchell County

Solomon Rapids Fire District # 3
Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 54,231
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 54,231

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 149,473
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ 633,545
5b. Personal property 2019	- 727,620
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	33,889
7. Total valuation adjustment (sum of 4, 5c, and 6)	183,362
8. Total estimated valuation July 1, 2020	31,762,886
9. Total valuation less valuation adjustment (8 minus 7)	31,579,524
10. Factor for increase (7 divided by 9)	0.00581
11. Amount of increase (10 times 3)	+ \$ 315
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 54,546
13. Debt service levy in this 2021 budget	0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	54,546
15. Consumer Price Index for all urban consumers for calendar year 2019	1.800%
16. Consumer Price Index adjustment (3 times 15)	\$ 976
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 55,522

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Mitchell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
MCO F.D. # 1	MCO F.D. # 1 Spec. Equip.	20,000	10,000	10,000	K.S.A. 19-3612c
Tipton F.D. # 2	Tipton F.D. # 2 Spec. Equip	10,000	5,000	5,000	K.S.A. 19-3612c
Solomon Rapids F.D. # 3	Solomon Rapids F.D. # 3 Spec. Equip.	4,000	4,000	9,191	K.S.A. 19-3612c
	Total	34,000	19,000	24,191	
	Adjustments*		0	0	
	Adjusted Totals	34,000	19,000	24,191	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
Solomon Rapids F.D. #3 Fire Station	8/2/2010	120	5.10	96,000	11,565	12,155	0
Solomon Rapids F.D. #3 Ford Truck	12/29/2017	60	4.40	37,645	22,638	8,229	8,229
				Totals	34,203	20,384	8,229

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
MCO Fire District # 1			
Unencumbered Cash Balance Jan 1	2,921	3,682	182
Receipts:			
Ad Valorem Tax	58,994	58,787	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	607	0	0
Motor Vehicle Tax	2,054	2,168	2,174
Recreational Vehicle Tax	23	16	23
16/20 M Vehicle Tax	933	868	812
Commercial Vehicle Tax	104	125	110
Watercraft Tax	34	36	38
Reimbursements & Grants	450	500	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	63,199	62,500	3,157
Resources Available:	66,120	66,182	3,339
Expenditures:			
Contractual	42,217	56,000	56,000
Capital Outlay	0	0	0
Commodities	221	0	0
Transfer to MCO F.D. # 1 Spec. Equip.	20,000	10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	62,438	66,000	66,000
Unencumbered Cash Balance Dec 31	3,682	182	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	66,000	66,000	66,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,000
		Tax Required	62,661
Delinquent Comp Rate:	3.0%		1,880
		Amount of 2020 Ad Valorem Tax	64,541

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Tipton Fire District # 2			
Unencumbered Cash Balance Jan 1	862	14,796	9,525
Receipts:			
Ad Valorem Tax	27,823	19,613	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	113	0	0
Motor Vehicle Tax	1,364	1,592	1,367
Recreational Vehicle Tax	13	19	11
16/20 M Vehicle Tax	144	386	316
Commercial Vehicle Tax	90	97	69
Watercraft Tax	24	22	19
Reimbursements	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	29,571	21,729	1,782
Resources Available:	30,433	36,525	11,307
Expenditures:			
Contractual	5,637	22,000	22,000
Transfer to Tipton F.D. # 2 Spec. Equip.	10,000	5,000	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,637	27,000	27,000
Unencumbered Cash Balance Dec 31	14,796	9,525	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	27,000	27,000	27,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	15,693
Delinquent Comp Rate:	3.0%		471
		Amount of 2020 Ad Valorem Tax	16,164

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Solomon Rapids Fire District # 3	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,515	1,186	1,186
Receipts:			
Ad Valorem Tax	49,949	52,651	xxxxxxxxxxxxxxx
Delinquent Tax	235	0	0
Motor Vehicle Tax	2,356	2,211	2,155
Recreational Vehicle Tax	37	37	32
16/20 M Vehicle Tax	709	749	580
Commercial Vehicle Tax	329	304	316
Watercraft Tax	50	48	40
Reimbursements	1,195	1,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	54,860	57,000	3,123
Resources Available:	56,375	58,186	4,309
Expenditures:			
Contractual	30,805	28,616	33,580
Capital Outlay	0	3,000	5,000
Transfer to Solomon Rapids F.D. # 3 Spec. Eq	4,000	4,000	9,191
Lease Payment - Principal & Interest	20,384	20,384	8,229
Special Projects	0	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,189	57,000	57,000
Unencumbered Cash Balance Dec 31	1,186	1,186	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	57,000	57,000	57,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			57,000
Tax Required			52,691
Delinquent Comp Rate: 3.0%			1,581
Amount of 2020 Ad Valorem Tax			54,272

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Appropriations			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2020 Ad Valorem Tax			0

Mitchell County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
MCO F.D. # 1 Spec. Equip.		Tipton F.D. # 2 Spec. Equip.		Solomon Rapids F.D. # 3 Spec. Equip.					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	49,527	Cash Balance Jan 1	30,018	Cash Balance Jan 1	23,654	Cash Balance Jan 1	0	Cash Balance Jan 1	0
								Total	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from MCO F.D. #1	20,000	Transfer from Tipton F.D. #2	10,000	Transfer from Solomon Rapids F.D. #3	4,000				
Insurance Proceeds	5,975								
Total Receipts	25,975	Total Receipts	10,000	Total Receipts	4,000	Total Receipts	0	Total Receipts	0
Resources Available:	75,502	Resources Available:	40,018	Resources Available:	27,654	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
				Capital Outlay	19,327				
Total Expenditures	0	Total Expenditures	0	Total Expenditures	19,327	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	75,502	Cash Balance Dec 31	40,018	Cash Balance Dec 31	8,327	Cash Balance Dec 31	0	Cash Balance Dec 31	0
								123,847	
								123,847	

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Mitchell County
will meet on August 24, 2020 at 9:30 AM at Mitchell County Commissioner's Room for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
MCO Fire District # 1	62,438	4.763	66,000	4.597	66,000	64,541	4.746
Tipton Fire District # 2	15,637	2.573	27,000	2.180	27,000	16,164	1.691
Solomon Rapids Fire District # 3	55,189	1.750	57,000	1.741	57,000	54,272	1.709
Non-Budgeted Funds-A	19,327						
Totals	152,591	9.086	150,000	8.518	150,000	134,977	8.146
Less: Transfers	34,000		19,000		24,191		
Net Expenditure	118,591		131,000		125,809		
Total Tax Levied	132,580		134,983		134,977		
Assessed Valuation	50,201,934		53,594,461		54,918,147		

Outstanding Indebtedness,
January 1,

	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	33,040	52,118	34,203
Total	33,040	52,118	34,203

*Tax rates are expressed in mills

Valuations	#1	#2	#3
Mitchell	11,541,218	6,860,901	31,762,886
Cloud	1,699,867		
Ottawa	356,538		
Osborne		2,696,737	
	13,597,623	9,557,638	31,762,886

Chris Treaster
Clerk

Sample Notice of Vote Publication

Notice of Vote - Mitchell County- MCO F.D. # 1

In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget.

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the MCO Fire District #1 governing body with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the MCO Fire District #1 exceeding the amount levied to finance the 2020 budget of the MCO Fire District #1, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, MCO Fire District #1 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the MCO Fire District #1 governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2020 by the MCO Fire District #1 governing body, Mitchell County, Kansas.

MCO Fire District #1 Governing Body

